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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

v.

ISIDORE HANDLER,

Defendant.

**Consent Order of Restitution**

S1 23 Cr. 004 (JHR)

Upon the application of the United States of America, by its attorney, Daniel Gitner, Attorney for the United States, Acting under Authority Conferred by 28 U.S.C. § 515, Southern District of New York, Daniel H. Wolf and Catherine Ghosh, Assistant United States Attorney, of counsel; the presentence investigation report; the defendant's conviction on Count One of Superseding Information S1 23 Cr. 004 (JHR); and all other proceedings in this case, it is hereby ORDERED that:

**1. Amount of Restitution**

Isidore Handler, the defendant, shall pay restitution in the total amount of \$147,884.00, pursuant to 18 U.S.C. § 3663, to the U.S. Department of Health and Human Services, Administration for Children and Families ("HHS"), to be provided by the Clerk of Court to HHS at the following address:

Program Support Center, Financial Management Portfolio  
U.S. Department of Health and Human Services  
5600 Fishers Lane  
Mailstop 08N108A  
Rockville, MD 20857

Upon advice by the United States Attorney's Office of a change of address of a victim, the Clerk of Court is authorized to send payments to the new address without further order of this Court.

**2. Joint and Several Liability**

Restitution is not joint and several with other defendants or with others not named herein.

**3. Schedule of Payments**

Pursuant to 18 U.S.C. § 3664(f)(2), in consideration of the financial resources and other assets of the defendant, including whether any of these assets are jointly controlled; projected earnings and other income of the defendant; and any financial obligations of the defendant; including obligations to dependents, the defendant shall pay restitution in the manner and according to the schedule that follows: the total amount of restitution is due and payable immediately pursuant to 18 U.S.C. § 3572(d)(1) upon entry of this judgment.

This schedule is without prejudice to the Government taking enforcement actions, pursuant to 18 U.S.C. § 3613, to the extent warranted.

**4. Payment Instructions**

The defendant shall make restitution payments by certified check, money order, or online. Instructions for online criminal debt payments are available on the Clerk of Court's website at <https://nysd.uscourts.gov/payment-information#PaymentofCriminalDebt>. Checks and money orders shall be made payable to the "SDNY Clerk of Court" and mailed or delivered to: United States Courthouse, 500 Pearl Street, New York, New York 10007 - Attention: Cashier, as required by 18 U.S.C. § 3611. The defendant shall write his/her name and the docket number of this case on each check or money order.

**5. Change in Circumstances**

The defendant shall notify, within 30 days, the Clerk of Court, the United States Probation Office (during any period of probation or supervised release), and the United States Attorney's Office, 86 Chambers Street, 3rd Floor, New York, New York 10007 (Attn: Financial Litigation Program) of (1) any change of the defendant's name, residence, or mailing address or (2) any

material change in the defendant's financial resources that affects the defendant's ability to pay restitution in accordance with 18 U.S.C. § 3664(k).

**6. Term of Liability**

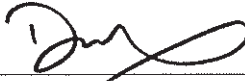
The defendant's liability to pay restitution shall terminate on the date that is the later of 20 years from the entry of judgment or 20 years after the defendant's release from imprisonment, as provided in 18 U.S.C. § 3613(b). Subject to the time limitations in the preceding sentence, in the event of the death of the defendant, the defendant's estate will be held responsible for any unpaid

balance of the restitution amount, and any lien filed pursuant to 18 U.S.C. § 3613(c) shall continue until the estate receives a written release of that liability.

AGREED AND CONSENTED TO:

DANIEL GITNER  
Attorney for the United States  
Acting under Authority Conferred by 28 U.S.C. § 515  
Southern District of New York Southern District of New York

By:

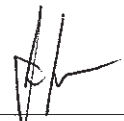
  
Catherine Ghosh / Daniel H. Wolf  
Assistant United States Attorney  
Tel.: (212) 637-1114/2337

December 19 2024

Date


ISIDORE HANDLER

By:

  
Isidore Handler


12/19/24  
DATE

By:

  
Justine A. Harris, Esq.  
Raphael A. Friedman, Esq.  
Sher Tremonte LLP  
90 Broad Street, 23rd Floor  
New York, NY 10004

12/19/24  
DATE

SO ORDERED:

  
HONORABLE JENNIFER H. REARDEN  
UNITED STATES DISTRICT JUDGE  
SOUTHERN DISTRICT OF NEW YORK

12/19/2024  
DATE